



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MINDORO SANITARY DISTRICT # 1

Principal Office: N9100 STATE RD 108
MINDORO, WI 54644

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MINDORO SANITARY DISTRICT # 1**Utility Address:** N9100 STATE RD 108
MINDORO, WI 54644**When was utility organized?** 10/15/1964**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR BARRY SCHIMKE**Title:** PRESIDENT**Office Address:**W3970 CTH
MINDORO, WI 54644**Telephone:** (608) 857 - 3056**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CAROL A CHRISTNOVICH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP
99 MILWAUKEE STREET
P.O. BOX 1508
LA CROSSE, WI 54602-1508**Telephone:** (608) 784 - 7737 EXT 219**Fax Number:** (608) 785 - 2140**E-mail Address:** cchristnovich@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR BARRY SCHIMKE**Title:** PRESIDENT**Office Address:**W3970 CTH 3
MINDORO, WI 54655**Telephone:** (608) 857 - 3056**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR BARRY SCHIMKE**Title:** PRESIDENT**Office Address:**W3970 CTH D
MINDORO, WI 54644**Telephone:** (608) 857 - 3056**Fax Number:****E-mail Address:**

Name of utility commission/committee: DISTRICT BOARD

Names of members of utility commission/committee:

MR ROBERT ACHTERKIRCH

MS SANDY ASLESON

MR WENDELL PFAFF

MR BARRY SCHIMKE, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES****Date of Ordinance:** 10/15/196**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	26,983	18,372	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,115	16,230	2
Depreciation Expense (403)	4,567	4,548	3
Amortization Expense (404)	0	0	4
Taxes (408)	433	290	5
Total Operating Expenses	25,115	21,068	
Net Operating Income	1,868	(2,696)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,868	(2,696)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	121	147	9
Miscellaneous Nonoperating Income (421)	4,940	8,971	10
Total Other Income	5,061	9,118	
Total Income	6,929	6,422	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	6,929	6,422	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,778	1,774	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,778	1,774	
Net Income	5,151	4,648	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(32,336)	(36,984)	19
Balance Transferred from Income (433)	5,151	4,648	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(27,185)	(32,336)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FIRST NATIONAL BANK	121	4
Total (Acct. 419):	121	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY NET INCOME	4,940	5
Total (Acct. 421):	4,940	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	26,983	0	0	0	26,983	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	26,983	0	0	0	26,983	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	179,430	174,930	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	99,624	94,844	2
Net Utility Plant	79,806	80,086	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	191,855	185,716	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	101,754	97,665	4
Net Nonutility Property	90,101	88,051	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	90,101	88,051	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	865	(1,258)	8
Temporary Cash Investments (132)	1,636	1,554	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,411	5,519	11
Other Accounts Receivable (143)	4,995	2,218	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,227	11,795	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	168	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	27,134	19,996	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	197,041	188,133	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(27,185)	(32,336)	23
Total Proprietary Capital	(27,185)	(32,336)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	37,045	33,956	26
Total Long-Term Debt	37,045	33,956	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,759	2,120	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	774	862	31
Interest Accrued (237)	238	280	32
Other Current and Accrued Liabilities (238)	1,159		33
Total Current and Accrued Liabilities	3,930	3,262	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	183,251	183,251	38
Total Liabilities and Other Credits	197,041	188,133	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	179,430	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	179,430	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	99,624	0	0	0	9
Total Accumulated Provision	99,624	0	0	0	
Net Utility Plant	79,806	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	94,844				94,844	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,567				4,567	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	213				213	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,780	0	0	0	4,780	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	99,624	0	0	0	99,624	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.72%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	185,716	6,139		191,855	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	185,716	6,139	0	191,855	
Less accum. prov. depr. & amort. (122)	97,665	4,089		101,754	3
Net Nonutility Property	88,051	2,050	0	90,101	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NOTE TO BANK	06/14/2001	07/10/2003	5.25%	7,960	1
NOTE TO BANK	05/01/2001	05/01/2003	4.95%	29,085	2
Total for Account 224				37,045	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	862	1
Accruals:		
Charged water department expense	433	2
Charged electric department expense		3
Charged sewer department expense	202	4
Other (explain):		
NONE		5
Total Accruals and other credits	635	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	701	7
PSC Remainder Assessment	22	8
Other (explain):		
NONE		9
Total payments and other debits	723	
Balance end of year	774	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTE PAYABLE TO BANK	280	1,509	1,631	158	3
NOTE PAYABLE TO BANK #2		269	189	80	4
Subtotal	280	1,778	1,820	238	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	280	1,778	1,820	238	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	70,829	0	0	112,422	0	183,251	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	70,829	0	0	112,422	0	183,251	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	58,000			112,422		170,422	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,411	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,411	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,995	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	4,995	
Receivables from Municipality (145):		
DELINQUENTS & PFP TO TAX ROLL	12,227	12
Total (Acct. 145):	12,227	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	177,180	0	0	0	177,180	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	97,234	0	0	0	97,234	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	70,829	0	0	0	70,829	6
Other (specify):						
NONE					0	7
Average Net Rate Base	9,117	0	0	0	9,117	
Net Operating Income	1,868	0	0	0	1,868	8
Net Operating Income as a percent of Average Net Rate Base	20.49%	N/A	N/A	N/A	20.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(29,760)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(29,760)	
Net Income		
Net Income	5,151	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The new water rates were forecasted to increase revenue by \$14,012 per year.

5. Obligations incurred or assumed, excluding commercial paper.

The outstanding debt at 12/31/00 was renewed on May 1st, 2001. In addition, a new note in the amount of \$9,000 was obtained during June of 2001 to finance a new generator for the water and sewer utility.

6. Formal proceedings with the Public Service Commission.

A water rate increase (docket # 3730-WR-10) was approved on May 17, 2001. The new rates were effective for the 3rd quarter 2001 billing.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

To the District Board
Mindoro Sanitary District #1
Mindoro, Wisconsin

We have compiled the accompanying balance sheets of Mindoro Sanitary District #1 as of December 31, 2001 and 2000, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
February 28, 2002

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

The sewer additions represent half of the cost of a generator (\$4,500) and a new pump (\$1,639).

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/17/03:

1. one was closed out - items either corrected in 2001, moot, or will be reviewed again in 2002 report.

2. Probably don't have any, salaries less than \$5,000.
ele

Attempted to call Barry Schimke on 8/22 about late review response. No answer.

PJL

June 6, 2002

Mr. Barry Schimke, President
Mindoro Sanitary District No 1
N9100 State Road 108
Mindoro, WI 54644-9131

2001 Analytical Review DWCCA-3730-PJL

Dear Mr. Schimke:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1) As of today's date our office has not received a response to our letter of July 6, 2001, concerning our review of the utility's 2000 annual report. On September 18 I spoke with Barry Schimke about the letter at which time he asked for another copy which was provided. Please provide your response to that letter at this time.

2) Please provide an explanation of why there are no Employee Pensions and Benefits reported in Account 686 on page W-5.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3730.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	26,831	1
Total Sales of Water	26,831	
Other Operating Revenues		
Forfeited Discounts (470)	48	2
Other Water Revenues (474)	104	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	152	
Total Operating Revenues	26,983	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,950	5
General Operating Expenses (680-690)	12,165	6
Total Operation and Maintenance Expenses	20,115	
Other Operating Expenses		
Depreciation Expense (403)	4,567	7
Amortization Expense (404)		8
Taxes (408)	433	9
Total Other Operating Expenses	5,000	
Total Operating Expenses	25,115	
NET OPERATING INCOME	1,868	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	92	4,832	11,247	4
Commercial	16	3,923	5,438	5
Industrial				6
Total Metered Sales to General Customers (461)	108	8,755	16,685	
Private Fire Protection Service (462)	1		292	7
Public Fire Protection Service (463)	1		7,814	8
Other Sales to Public Authorities (464)	10	447	2,040	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	120	9,202	26,831	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	5,544	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	2,270	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	7,814	
Forfeited Discounts (470):		
Customer late payment charges	48	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	48	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	104	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	104	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	2,644	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,244	3
Chemicals (630)		4
Supplies and Expenses (640)	18	5
Repairs of Water Plant (650)	3,044	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	7,950	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,061	8
Office Supplies and Expenses (681)	398	9
Outside Services Employed (682)	3,936	10
Insurance Expense (684)	850	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	3,706	13
Miscellaneous General Expenses (689)	214	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,165	
Total Operation and Maintenance Expenses	20,115	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		411	3
PSC Remainder Assessment		22	4
Other (specify): NONE			5
Total tax expense		433	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,380		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	19,880	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,149		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,152	4,500	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	43,301	4,500	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,444		23
Total Water Treatment Plant	19,444	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			19,380	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	19,880	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,149	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,652	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	47,801	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,444	23
Total Water Treatment Plant	0	0	19,444	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			450	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Distribution Reservoirs and Standpipes (342)	21,019	26
Transmission and Distribution Mains (343)	47,097	27
Fire Mains (344)	0	28
Services (345)	10,489	29
Meters (346)	7,762	30
Hydrants (348)	4,271	31
Other Transmission and Distribution Plant (349)	0	32
Total Transmission and Distribution Plant	91,088	0
GENERAL PLANT		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	717	35
Computer Equipment (372.1)	0	36
Transportation Equipment (373)	0	37
Other General Equipment (379)	0	38
Other Tangible Property (390)	0	39
Total General Plant	717	0
Total utility plant in service directly assignable	174,930	4,500
Common Utility Plant Allocated to Water Department	0	40
Total utility plant in service	174,930	4,500

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			21,019 26
Transmission and Distribution Mains (343)			47,097 27
Fire Mains (344)			0 28
Services (345)			10,489 29
Meters (346)			7,762 30
Hydrants (348)			4,271 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	91,088
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			717 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	717
Total utility plant in service directly assignable	0	0	179,430
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	179,430

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			986	986	1
February			840	840	2
March			942	942	3
April			885	885	4
May			976	976	5
June			953	953	6
July			1,164	1,164	7
August			1,119	1,119	8
September			1,049	1,049	9
October			1,192	1,192	10
November			1,028	1,028	11
December			1,151	1,151	12
Total annual pumpage	0	0	12,285	12,285	
Less: Water sold				9,202	13
Volume pumped but not sold				3,083	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				456	16
Volume related to equipment/system malfunction				90	17
Non-utility volume NOT included in water sales				50	18
Total volume not sold but accounted for				596	19
Volume pumped but unaccounted for				2,487	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				85	23
Date of maximum: 10/30/2001					24
Cause of maximum:					25
Excessive Water use					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				24	26
Date of minimum: 10/20/2001					27
Total KWH used for pumping for the year				30,670	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1	BG168 PWSID 632	255	15	252	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1			1
Location	MINDORO			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE NORTHWEST			5
Year Installed	1970			6
Type	OTHER			7
Actual Capacity (gpm)	175			8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			9 10
Year Installed	1970			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1970		5
Primary material (earthen, steel, concrete, other)	OTHER		6
Elevation difference in feet (See Headnote 3.)	156		7
Total capacity in gallons (actual)	50,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	200.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	4,122	0	0	0	4,122
M	D	4.000	833	0	0	0	833
M	D	6.000	4,702	0	0	0	4,702
Total Within Municipality			9,657	0	0	0	9,657
Total Utility			9,657	0	0	0	9,657

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	113	0	0	0	113	1	1
M	1.000	1	0	0	0	1		2
M	2.000	3	0	0	0	3		3
Total Utility		117	0	0	0	117	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	118	0	0	0	118	0	1
1.000	1	0	0	0	1	0	2
2.000	3	0	0	0	3	0	3
Total:	122	0	0	0	122	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	92	14	0	7	0	5	118	1
1.000	0	1	0	0	0	0	1	2
2.000	0	1	0	2	0	0	3	3
Total:	92	16	0	9	0	5	122	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	9				9	2
Total Fire Hydrants	9	0	0	0	9	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	14
Number of distribution system valves end of year:	14
Number of distribution valves operated during year:	12

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Increase in revenue due to 2 quarters of new water rates.

During 2001, customer types were analyzed and several customers were reclassified to the correct customer type based on PSC definitions.

Water Operation & Maintenance Expenses (Page W-05)

A/c #688: Represents accountant and PSC costs related to the 2001 Water rate study.

Water Utility Plant in Service (Page W-08)

The \$4,500 addition is half of the cost of a generator.

Meters (Page W-17)

The District does not have meter testing equipment. A meter exchange program is used. During 2001, no meters were exchanged.
